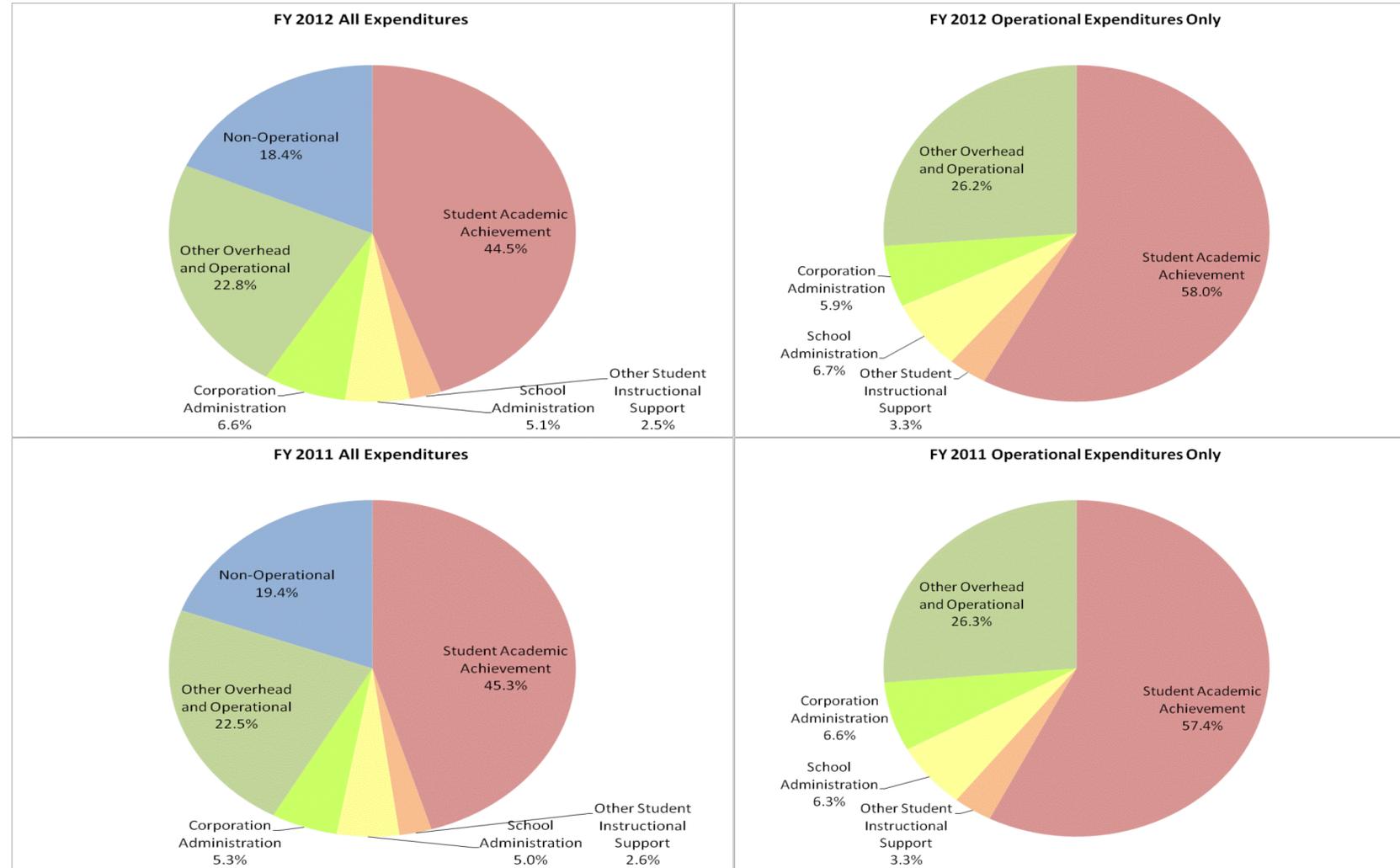


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Union-North United School Corp (7215)

Union-North United School Corp (7215)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$5,995,979	56.8%	\$6,290,911	47.6%	\$5,459,301	45.3%	\$5,503,845	44.5%
Student Instructional Support	\$865,313	8.2%	\$1,059,597	8.0%	\$906,484	7.5%	\$944,357	7.6%
Overhead and Operational	\$2,573,014	24.4%	\$3,214,946	24.3%	\$3,345,937	27.8%	\$3,637,592	29.4%
Nonoperational	\$1,114,880	10.6%	\$2,662,473	20.1%	\$2,339,162	19.4%	\$2,277,619	18.4%
Grand Total	\$10,549,186		\$13,227,928		\$12,050,884		\$12,363,413	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	65.0%	55.6%	52.8%	52.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Union-North United School Corp (7215)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$314,705	\$247,276	\$242,807		-23%	-2%
	11100 Regular Programs; Elementary	\$1,806,970	\$2,122,542	\$2,049,957	\$2,092,019	16%	-1%	2%
	11200 Regular Programs; Middle/Junior High	\$707,223	\$1,007,789	\$1,047,366	\$1,118,258	58%	11%	7%
	11300 Regular Programs; High School	\$1,005,962	\$1,395,618	\$906,289	\$904,815	-10%	-35%	0%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$23,853	\$14,569	\$14,853		-38%	2%
	11420 Vocational Education; Agriculture B	\$50,167	\$21,053	\$33,576	\$39,065	-22%	86%	16%
	11450 Vocational Education; Consumer and Homemaking	\$123,776	\$48,280	\$49,094	\$50,014	-60%	4%	2%
	11590 Other Vocational Education Programs	\$16,001	\$33,389	\$0	\$0	-100%	-100%	
	11610 Regular Programs; Alternative Education Programs; Elementary	\$13,120	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$4,741	\$0	\$0	\$0	-100%		
	12210 Mental Disabilities; Mild Mental Disabilities	\$2,318	\$1,811	\$1,026	\$1,486	-36%	-18%	45%
	12350 Physical Impairment; Homebound	\$4,638	\$3,434	\$0	\$2,902	-37%	-15%	
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$948	\$1,200	\$100	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$4,950	\$4,847	\$4,340	\$3,024	-39%	-38%	-30%
	12710 Equal Opportunity At Risk	\$921	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$38,193	\$12,095	\$0	\$7,860	-79%	-35%	
	14300 Summer School Programs; High School	\$11,027	\$16,390	\$0	\$3,260	-70%	-80%	
	16100 Remediation Testing	\$53,739	\$99,778	\$57,763	\$43,441	-19%	-56%	-25%
	16200 Preventive Remediation	\$2,476	\$6,325	\$4,901	\$2,211	-11%	-65%	-55%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$9,130	\$10,294	\$30,589	\$3,408	-63%	-67%	-89%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$14,419	\$12,557	\$1,000	\$0	-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$576,608	\$768,955	\$616,984	\$663,092	15%	-14%	7%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$3,512	\$30,194	\$30,315	\$44,620	> 500%	48%	47%
	22110 Improvement of Instruction; Service Area Direction	\$5,051	\$52,424	\$17,922	\$2,880	-43%	-95%	-84%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,756	\$704	\$5,942	\$0	-100%	-100%	-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$20,143	\$12,522	\$13,132	\$13,616	-32%	9%	4%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$13,990	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$75,290	\$117,216	\$124,532	\$126,296	68%	8%	1%
	22230 Library/Media Services; Audiovisual	\$18,070	\$20,232	\$7,397	\$1,757	-90%	-91%	-76%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$45,926	\$8,714	\$0		-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$24,305	\$46,613			92%
	22360 Instruction, Related Technology; Network Support	\$231,996	\$66,674	\$0	\$0	-100%	-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$34,459	\$9,380	\$127,774	\$20,244	-41%	116%	-84%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$42,838	\$11,220	\$8,947	\$55,303	29%	393%	> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$19,504	\$25,491	\$0		-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$230,765	\$0	\$0	\$0			
Student Academic Achievement Total		\$5,129,195	\$6,290,911	\$5,459,301	\$5,503,845	7%	-13%	1%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$3,315	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$119,443	\$189,884	\$222,258	\$218,911	83%	15%	-2%
	21230 Guidance Services; Appraisal Services	\$4,107	\$5,709	\$622	\$0	-100%	-100%	-100%
	21240 Guidance Services; Information Services	\$7,545	\$7,295	\$10,674	\$18,131	140%	149%	70%
	21250 Guidance Services; Records Maintenance	\$8,780	\$6,698	\$9,728	\$9,250	5%	38%	-5%
	21340 Health Services; Nurse Services	\$26,291	\$58,393	\$61,752	\$60,774	131%	4%	-2%
	21390 Health Services; Other Health Services	\$1,950	\$1,320	\$3,480	\$0	-100%	-100%	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$134	\$186	\$604	\$2,998	> 500%	> 500%	396%
	21910 Other Support Services, Students; Service Area Direction	\$319	\$0	\$0	\$0	-100%		
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$300			
	24100 Office of The Principal	\$417,328	\$600,326	\$502,012	\$519,788	25%	-13%	4%
	24900 Other Support Services, School Administration	\$131,153	\$189,787	\$95,354	\$114,205	-13%	-40%	20%
Student Instructional Support Total		\$720,364	\$1,059,597	\$906,484	\$944,357	31%	-11%	4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$37,478	\$36,834	\$30,767	\$27,122	-28%	-26%	-12%
	23150 Board of Education; Legal Services	\$24,807	\$21,241	\$25,690	\$37,631	52%	77%	46%
	23160 Board of Education; Promotion Expenses	\$2,669	\$1,500	\$1,750	\$810	-70%	-46%	-54%
	23210 Executive Administration; Office of The Superintendent	\$171,375	\$260,399	\$201,267	\$182,658	7%	-30%	-9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Union-North United School Corp (7215)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23220 Executive Administration; Community Relations	\$0	\$1,426	\$700	\$840		-41%	20%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$500	\$154			-69%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$0	\$237			
	25150 Fiscal Services; Payroll Services	\$28,049	\$60,021	\$60,307	\$63,779	127%	6%	6%
	25160 Fiscal Services; Financial Accounting	\$30,455	\$68,579	\$71,479	\$82,311	170%	20%	15%
	25191 Other Fiscal Services; Refund of Revenue	\$864	\$1,020	\$62,067	\$3,962	359%	289%	-94%
	25193 Other Fiscal Services; Printed Forms	\$1,635	\$3,099	\$6,694	\$2,217	36%	-28%	-67%
	25196 Other Fiscal Services; Cash Change	\$706	\$350	\$450	\$450	-36%	29%	0%
	25199 Other Fiscal Services; Other	\$48	\$12	\$0	\$883	> 500%	> 500%	
	25300 Printing, Publishing, and Duplicating Services	\$3,417	\$7,202	\$0	\$3,765	10%	-48%	
	25400 Planning, Research, Development and Evaluation	\$520	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$364	\$0	\$752	\$1,029	183%		37%
	25790 Personnel Services; Other Professional Services	\$0	\$11,991	\$5,695	\$21,275		77%	274%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$6,576	\$4,932			-25%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$9,325	\$9,728	\$264,021		> 500%	> 500%
	25890 Other Technology Services	\$0	\$100,772	\$153,318	\$121,125		20%	-21%
	25920 Ditch Assessments	\$189	\$136	\$88	\$88	-53%	-35%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$903,425	\$1,090,790	\$1,089,578	\$1,186,147	31%	9%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,545	\$6,567	\$24,196	\$11,473	34%	75%	-53%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$77,167	\$148,011	\$163,309	\$231,946	201%	57%	42%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$256	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$196	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,333	\$3,714	\$15,664	\$22,931	213%	> 500%	46%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$3,430	\$0	\$0		-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$53,973	\$57,874	\$22,346	\$41,424	-23%	-28%	85%
	27010 Student Transportation; Service Area Direction	\$0	\$42,287	\$45,931	\$43,424		3%	-5%
	27100 Student Transportation; Vehicle Operation	\$71,295	\$66,623	\$79,733	\$88,394	24%	33%	11%
	27200 Student Transportation; Monitoring Services	\$1,523	\$4,009	\$4,757	\$4,123	171%	3%	-13%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$73,448	\$128,979	\$135,923	\$118,986	62%	-8%	-12%
	27400 Student Transportation; Purchase of School Buses	\$0	\$55,398	\$40,404	\$0		-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$8,297	\$6,034	\$17,748	\$3,326	-60%	-45%	-81%
	27600 Student Transportation; Insurance on Pupils	\$176	\$177	\$937	\$1,165	> 500%	> 500%	24%
	27700 Student Transportation; Contracted Transportation Services	\$465,392	\$492,666	\$544,174	\$539,828	16%	10%	-1%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$349	\$0	\$0		-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$206,181	\$280,077	\$292,160	\$274,513	33%	-2%	-6%
	31400 Food Services Operations; Food Purchases	\$203,702	\$244,055	\$231,250	\$250,624	23%	3%	8%
Overhead and Operational Total		\$2,383,485	\$3,214,946	\$3,345,937	\$3,637,592	53%	13%	9%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$4,683	\$318	\$389	\$0	-100%	-100%	-100%
	33200 Community Recreation	\$10,493	\$27,768	\$10,518	\$23,964	128%	-14%	128%
	33300 Civic Services	\$0	\$223	\$0	\$0		-100%	
	33400 Athletic Coaches	\$142,157	\$162,961	\$135,478	\$119,530	-16%	-27%	-12%
	33990 Other Community Services; Other	\$500	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$100,000	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$23,593	\$199,598	\$1,519	\$9,312	-61%	-95%	> 500%
	45100 Building Acquisition, Construction and Improvements	\$175,418	\$836,734	\$50,057	\$71,948	-59%	-91%	44%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$1,118,493	\$399,768			-64%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$2,075	\$35,567	\$29,121	\$16,995	> 500%	-52%	-42%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$11,287	\$18,114	\$12,906	\$596	-95%	-97%	-95%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$1,950	\$3,240	\$0		-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$33,980	\$67,414	\$42,561	\$169,798	400%	152%	299%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$10,057	\$0	\$18,990		89%	
	51100 Debt Services; Principal on Debt; Bonds	\$263,167	\$175,875	\$658,028	\$1,358,231	416%	> 500%	106%
	52100 Debt Services; Interest on Debt; Bonds	\$411,259	\$990,344	\$225,194	\$88,488	-78%	-91%	-61%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$4,272	\$35,551	\$51,657	\$0	-100%	-100%	-100%
Nonoperational Total		\$1,082,884	\$2,662,473	\$2,339,162	\$2,277,619	110%	-14%	-3%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$112,805	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$413,694	\$0	\$0	\$0			

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Union-North United School Corp (7215)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26493 2007 Account Code - Workmen's Compensation	\$38,868	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$495,360	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,638	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$170,894	\$0	\$0	\$0			
Prorated By Fund Total		\$1,233,259	\$0	\$0	\$0			